

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS AS REQUIRED BY
NRS 233B.066
Informational Statement
LCB File No. R089-14**

1. A clear and concise explanation of the need for the adopted regulation.

The proposed regulation would allow the Department to enter into an agreement with a taxpayer for payment of taxes, interest and penalties in installments. The regulation would extend the agreement period from 24 months to 36 months. The regulation would also allow for the Commission to determine the maximum amount of tax liability that the Department can enter into an agreement. The amount of the agreement has to be determined by the Commission before June 30 of each even year and be posted to the Departments website. The proposed regulation will repeal NAC 360.456 for reason that it is redundant.

2. Description of how public comment was solicited, a summary of public response, and an explanation how other interested persons may obtain a copy of the summary.

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by sending notice of workshops and hearings by electronic or regular mail as follows:

| <u>Date of Notice</u> | <u>Workshop/ Hearing</u> | <u>Date of Workshop</u> | <u>Number Notified</u> |
|----------------------------------|-------------------------------------|------------------------------------|-----------------------------------|
| 3/6/2015 | Workshop | 3/21/2015 | 117 |
| 4/10/2015 | Adoption Hearing | 5/11/2015 | 117 |

The mailing list included the interested parties list maintained by the Department as well as the e-mail list maintained by the State Demographer.

Several local government officials who have the right to appeal the population estimates produced by the State Demographer attended the workshop and commented on the proposed regulations.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2096 or by writing to the Department of Taxation, 1550 East College Parkway, Carson City, Nevada 89706, or by e-mailing the Department at croberts@tax.state.nv.us .

3. **The number of persons who:**
- (a) **Attended each hearing:** 6 people attended the workshop; 0 people attended the adoption hearing.
 - (b) **Testified at each hearing:** 0 people testified at the workshop; 0 people testified the adoption hearing
 - (c) **Submitted written comments:** 0 people submitted written comments following the regulation workshop.

4. **A description of how comment was solicited from affected businesses, a summary of their response, and an explanation how other interested persons may obtain a copy of the summary.**

Comments were solicited from affected and interested businesses and persons, by having notices posted at the Nevada State Library; various Department of Taxation locations throughout the state; and at the Main Public Libraries in counties where an office of the Department of Taxation is not located. Comments were also solicited by direct email to other interested parties list maintained by the Department and the State Demographer

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5. **If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.**

The regulation was adopted by the Nevada Tax Commission following changes incorporated to the draft regulation after the workshop.

6. **The estimated economic effect of the regulation on the business which it is to regulate and on the public.**

- (a) **Estimated economic effect on the businesses which they are to regulate.**
- (b) **Estimated economic effect on the public which they are to regulate.**

None

7. **The estimated cost to the agency for enforcement of the proposed regulation:**

None

8. **A description of any regulations of other State or governmental agencies which the regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary.**

None

- 9. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**

None

- 10. If the regulation includes provisions that are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.**

None

- 11. If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**

None